



State of Utah

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Utah State Tax Commission

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Commissioner

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Executive Director

January 1, 2013

INSTRUCTION FOR FILING 2013 ANNUAL REPORT & RETURN OF ASSESSMENT

PIPELINE COMPANIES (OTHER THAN GAS)

Enclosed is a copy of the property tax Annual Report for the 2013 assessment year. The *Federal Energy Regulatory Commission's Annual Report FERC Form No. 6*, *Stockholder's Annual Report*, and the *Form 10-K* (if required to be filed with SEC), and audited financial reports of the respondent to its parent company are required as supplements to the property tax Annual Report. If properties are located in more than one state, list the Utah properties by FERC classification of property. Please provide the name and telephone number of the person(s) to contact regarding these reports. Also included is a form to facilitate the exclusion of motor vehicles.

In compliance with Financial Accounting Standard 142 or 144, please provide any asset impairment studies, reports, or appraisals performed for, in behalf of, or by you or any parent, subsidiary, or affiliate related to any assets included in any reports to the Utah State Tax Commission.

The enclosed Return of Assessment lists your real and/or personal properties by tax area and tax area extension. Costs listed are as reported on your 2012 Return of Assessment. When preparing your Return of Assessment, if additional tax areas are added, please adhere to our nomenclature and include the cost figures. Please note that we now use the same tax area codes the counties use. We also use a tax area extension number. It is very important that you include the county number (01 – 29) as well as the county tax area code and county tax area extension number in the appropriate columns. For a list of the counties and their respective number (01 – 29), see at <http://propertytax.utah.gov/county-information.html>.

Edit the real estate descriptions using red ink to indicate any deletions, additions, or changes made during the year 2012. Identify any new acquisitions, their costs and complete legal descriptions on the enclosed New Additions form. You may make additional copies of this form as necessary. However, do not use the New Additions form to record changes to existing properties.

We need complete legal descriptions for all land and complete addresses including city, state, and zip code for all personal property. Please include these in your Return of Assessment. We categorize properties by serial number with section, township, range and acreage whenever possible. If you have further information concerning acreage, or have company cross-reference numbers, please add these to the Return of Assessment. Include an address, UTM and/or survey coordinates in the property description.

Please report construction work in progress by individual property. In order to apportion the operating properties of your company, it is essential you submit to us the cost of personal property materials and supplies. This should be reported by location according to our nomenclature. As previously stated, we are now using the same tax area codes the counties use.

Utah Code Annotated, 1953, 59-2-202 requires all taxpayers subject to assessment by the Utah State Tax Commission to furnish **both** the **Annual Report** and the **Return of Assessment**, accompanying this letter, on or before March 1, 2013. The Commission may allow a short extension of time to file if good cause exists to extend the filing deadline. Extensions will not exceed 30 days and written requests will be considered only if received prior to March 1, 2013. Please refer to the Notice included in the Annual Report.

Unless an extension has been approved, if **either** the **Annual Report** or the **Return of Assessment** is incomplete and/or received after March 1, 2013, it will not be considered timely filed and may be subject to a penalty. For failure to furnish both statements as required or other information considered necessary to determine valuations for assessment purposes or for the apportionment of the assessment, the statute noted above provides for a penalty of 10% of the estimated tax due but not less than \$100, up to a maximum of \$50,000.

If you have any questions regarding the above, please contact the Property Tax Division at (801) 297-3600.